

Effective 7/1/2015

Superseded 5/10/2016

69-2-5 Funding for 911 emergency service -- Administrative charge.

- (1) In providing funding of 911 emergency service, any public agency establishing a 911 emergency service may:
 - (a) seek assistance from the federal or state government, to the extent constitutionally permissible, in the form of loans, advances, grants, subsidies, and otherwise, directly or indirectly;
 - (b) seek funds appropriated by local governmental taxing authorities for the funding of public safety agencies; and
 - (c) seek gifts, donations, or grants from individuals, corporations, or other private entities.
- (2) For purposes of providing funding of 911 emergency service, special service districts may raise funds as provided in Section 17D-1-105 and may borrow money and incur indebtedness as provided in Section 17D-1-103.
- (3)
 - (a)
 - (i) Except as provided in Subsection (3)(b) and subject to the other provisions of this Subsection (3), a county, city, town, or metro township within which 911 emergency service is provided may levy a monthly 911 emergency services charge on:
 - (A) each local exchange service switched access line within the boundaries of the county, city, town, or metro township;
 - (B) each revenue producing radio communications access line with a billing address within the boundaries of the county, city, town, or metro township; and
 - (C) any other service, including voice over Internet protocol, provided to a user within the boundaries of the county, city, town, or metro township that allows the user to make calls to and receive calls from the public switched telecommunications network, including commercial mobile radio service networks.
 - (ii) If a metro township levies a charge under this chapter, the metro township is subject to the same requirements a city is required to meet under this chapter.
 - (iii) Except as provided in Subsection (3)(a)(iv) and notwithstanding any other provision of this chapter, if a metro township levies a charge described in Subsection (3)(a)(i) under this chapter, the State Tax Commission shall distribute the revenue collected from the charge to the metro township.
 - (iv) The State Tax Commission shall transfer the revenues collected within a metro township under this chapter to a municipal services district created under Title 17B, Chapter 2a, Part 11, Municipal Services District Act, if the metro township:
 - (A) provides written notice to the State Tax Commission requesting the transfer; and
 - (B) designates the municipal services district to which the metro township requests the State Tax Commission to transfer the revenues.
 - (b) Notwithstanding Subsection (3)(a), an access line provided for public coin telecommunications service is exempt from 911 emergency service charges.
 - (c) The amount of the charge levied under this section may not exceed:
 - (i) 61 cents per month for each local exchange service switched access line;
 - (ii) 61 cents per month for each radio communications access line; and
 - (iii) 61 cents per month for each service under Subsection (3)(a)(iii).
 - (d)
 - (i) For purposes of this Subsection (3)(d) the following terms shall be defined as provided in Section 59-12-102 or 59-12-215:

- (A) "mobile telecommunications service";
 - (B) "place of primary use";
 - (C) "service address"; and
 - (D) "telecommunications service."
- (ii) An access line described in Subsection (3)(a) is considered to be within the boundaries of a county, city, or town if the telecommunications services provided over the access line are located within the county, city, or town:
- (A) for purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax Act; and
 - (B) determined in accordance with Section 59-12-215.
- (iii) The rate imposed on an access line under this section shall be determined in accordance with Subsection (3)(d)(iv) if the location of an access line described in Subsection (3)(a) is determined under Subsection (3)(d)(ii) to be a county, city, or town other than county, city, or town in which is located:
- (A) for a telecommunications service, the purchaser's service address; or
 - (B) for mobile telecommunications service, the purchaser's place of primary use.
- (iv) The rate imposed on an access line under this section shall be the lower of:
- (A) the rate imposed by the county, city, or town in which the access line is located under Subsection (3)(d)(ii); or
 - (B) the rate imposed by the county, city, or town in which it is located:
 - (I) for telecommunications service, the purchaser's service address; or
 - (II) for mobile telecommunications service, the purchaser's place of primary use.
- (e)
- (i) A county, city, or town shall notify the Public Service Commission of the intent to levy the charge under this Subsection (3) at least 30 days before the effective date of the charge being levied.
- (ii) For purposes of this Subsection (3)(e):
- (A) "Annexation" means an annexation to:
 - (I) a city or town under Title 10, Chapter 2, Part 4, Annexation; or
 - (II) a county under Title 17, Chapter 2, County Consolidations and Annexations.
 - (B) "Annexing area" means an area that is annexed into a county, city, or town.
- (iii)
- (A) Except as provided in Subsection (3)(e)(iii)(C) or (D), if a county, city, or town enacts or repeals a charge or changes the amount of the charge under this section, the enactment, repeal, or change shall take effect:
 - (I) on the first day of a calendar quarter; and
 - (II) after a 90-day period beginning on the date the State Tax Commission receives notice meeting the requirements of Subsection (3)(e)(iii)(B) from the county, city, or town.
 - (B) The notice described in Subsection (3)(e)(iii)(A) shall state:
 - (I) that the county, city, or town will enact or repeal a charge or change the amount of the charge under this section;
 - (II) the statutory authority for the charge described in Subsection (3)(e)(iii)(B)(I);
 - (III) the effective date of the charge described in Subsection (3)(e)(iii)(B)(I); and
 - (IV) if the county, city, or town enacts the charge or changes the amount of the charge described in Subsection (3)(e)(iii)(B)(I), the amount of the charge.
 - (C) Notwithstanding Subsection (3)(e)(iii)(A), the enactment of a charge or a charge increase under this section shall take effect on the first day of the first billing period:

- (I) that begins after the effective date of the enactment of the charge or the charge increase; and
 - (II) if the billing period for the charge begins before the effective date of the enactment of the charge or the charge increase imposed under this section.
- (D) Notwithstanding Subsection (3)(e)(iii)(A), the repeal of a charge or a charge decrease under this section shall take effect on the first day of the last billing period:
 - (I) that began before the effective date of the repeal of the charge or the charge decrease; and
 - (II) if the billing period for the charge begins before the effective date of the repeal of the charge or the charge decrease imposed under this section.
- (iv)
 - (A) Except as provided in Subsection (3)(e)(iv)(C) or (D), if the annexation will result in the enactment, repeal, or a change in the amount of a charge imposed under this section for an annexing area, the enactment, repeal, or change shall take effect:
 - (I) on the first day of a calendar quarter; and
 - (II) after a 90-day period beginning on the date the State Tax Commission receives notice meeting the requirements of Subsection (3)(e)(iv)(B) from the county, city, or town that annexes the annexing area.
 - (B) The notice described in Subsection (3)(e)(iv)(A) shall state:
 - (I) that the annexation described in Subsection (3)(e)(iv)(A) will result in an enactment, repeal, or a change in the charge being imposed under this section for the annexing area;
 - (II) the statutory authority for the charge described in Subsection (3)(e)(iv)(B)(I);
 - (III) the effective date of the charge described in Subsection (3)(e)(iv)(B)(I); and
 - (IV) if the county, city, or town enacts the charge or changes the amount of the charge described in Subsection (3)(e)(iv)(B)(I), the amount of the charge.
 - (C) Notwithstanding Subsection (3)(e)(iv)(A), the enactment of a charge or a charge increase under this section shall take effect on the first day of the first billing period:
 - (I) that begins after the effective date of the enactment of the charge or the charge increase; and
 - (II) if the billing period for the charge begins before the effective date of the enactment of the charge or the charge increase imposed under this section.
 - (D) Notwithstanding Subsection (3)(e)(iv)(A), the repeal of a charge or a charge decrease under this section shall take effect on the first day of the last billing period:
 - (I) that began before the effective date of the repeal of the charge or the charge decrease; and
 - (II) if the billing period for the charge begins before the effective date of the repeal of the charge or the charge decrease imposed under this section.
- (f) Subject to Subsection (3)(g), a 911 emergency services charge levied under this section shall:
 - (i) be billed and collected by the person that provides the:
 - (A) local exchange service switched access line services; or
 - (B) radio communications access line services; and
 - (ii) except for costs retained under Subsection (3)(h), remitted to the State Tax Commission.
- (g) A 911 emergency services charge on a mobile telecommunications service may be levied, billed, and collected only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.
- (h) The person that bills and collects the charges levied under Subsection (3)(f) may:

- (i) bill the charge imposed by this section in combination with the charge levied under Section 69-2-5.6 as one line item charge; and
- (ii) retain an amount not to exceed 1.5% of the levy collected under this section as reimbursement for the cost of billing, collecting, and remitting the levy.
- (i) The State Tax Commission shall collect, enforce, and administer the charge imposed under this Subsection (3) using the same procedures used in the administration, collection, and enforcement of the state sales and use taxes under:
 - (i) Title 59, Chapter 1, General Taxation Policies; and
 - (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
 - (A) Section 59-12-104;
 - (B) Section 59-12-104.1;
 - (C) Section 59-12-104.2;
 - (D) Section 59-12-104.6;
 - (E) Section 59-12-107.1; and
 - (F) Section 59-12-123.
- (j) The State Tax Commission shall transmit money collected under this Subsection (3) monthly by electronic funds transfer to the county, city, or town that imposes the charge.
- (k) A person that pays a charge under this section shall pay the charge to the commission:
 - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
- (l) A charge a person pays under this section shall be paid using a form prescribed by the State Tax Commission.
- (m) The State Tax Commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the State Tax Commission collects from a charge under this section.
- (n) A charge under this section is subject to Section 69-2-5.8.
- (4)
 - (a) Any money received by a public agency for the provision of 911 emergency service shall be deposited in a special emergency telecommunications service fund.
 - (b)
 - (i) Except as provided in Subsection (5)(b), the money in the 911 emergency service fund shall be expended by the public agency to pay the costs of:
 - (A) establishing, installing, maintaining, and operating a 911 emergency service system;
 - (B) receiving and processing emergency communications from the 911 system or other communications or requests for emergency services;
 - (C) integrating a 911 emergency service system into an established public safety dispatch center, including contracting with the providers of local exchange service, radio communications service, and vendors of appropriate terminal equipment as necessary to implement the 911 emergency services; or
 - (D) indirect costs associated with the maintaining and operating of a 911 emergency services system.

- (ii) Revenues derived for the funding of 911 emergency service may be used by the public agency for personnel costs associated with receiving and processing communications and deploying emergency response resources when the system is integrated with any public safety dispatch system.
 - (c) Any unexpended money in the 911 emergency service fund at the end of a fiscal year does not lapse, and must be carried forward to be used for the purposes described in this section.
- (5)
- (a) Revenue received by a local entity from an increase in the levy imposed under Subsection (3) after the 2004 Annual General Session:
 - (i) may be used by the public safety answering point for the purposes under Subsection (4)(b); and
 - (ii) shall be deposited into the special 911 emergency service fund described in Subsection (4)(a).
 - (b) Revenue received by a local entity from disbursements from the 911 Division under Section 63H-7a-602:
 - (i) shall be deposited into the special 911 emergency service fund under Subsection (4)(a); and
 - (ii) shall only be used for that portion of the costs related to the development and operation of wireless and land-based enhanced 911 emergency telecommunications service and the implementation of 911 services as provided in Subsection (5)(c).
 - (c) The costs allowed under Subsection (5)(b)(ii) include the public safety answering point's costs for:
 - (i) acquisition, upgrade, modification, maintenance, and operation of public service answering point equipment capable of receiving 911 information;
 - (ii) database development, operation, and maintenance; and
 - (iii) personnel costs associated with establishing, installing, maintaining, and operating wireless 911 services, including training emergency service personnel regarding receipt and use of 911 wireless service information and educating consumers regarding the appropriate and responsible use of 911 wireless service.
- (6) A local entity that increases the levy it imposes under Subsection (3)(c) after the 2004 Annual General Session shall increase the levy to the maximum amount permitted by Subsection (3)(c).